

**FORM EIA-412**  
**ANNUAL REPORT OF PUBLIC ELECTRIC UTILITIES**

Form Approved  
OMB No. 1905-0129  
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**GENERAL INFORMATION**

**I. PURPOSE**

Form EIA-412, "Annual Report of Public Electric Utilities," collects financial and operating information from electric utilities owned or operated by municipalities or the Federal Government in the United States.

The data from this report appear in the following EIA publications: *Financial Statistics of Major U.S. Publicly Owned Electric Utilities* (Annual), *Electric Power Annual, Volume II*, and *Electric Trade in the United States* (Biennial). In addition, the EIA uses these data in its National Energy Modeling System and as a major source of data for analytic studies and electric utility industry reports.

**II. WHO MUST SUBMIT**

This report is to be completed by each municipality or Federal entity engaged in the generation, transmission, or distribution of electricity which has 150,000 megawatthours of sales to ultimate consumers or 150,000 megawatthours of sales for resale for each of the 2 previous years. A municipality is defined as a city, county, irrigation district, drainage district, or other political subdivision as agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power (41 Stat. 1064; 49 Stat. 83B; 16 U.S.C. 796(7)).

**III. WHAT AND WHERE TO SUBMIT**

Mail one copy of the completed Form EIA-412 in the enclosed envelope to:

U.S. Department of Energy  
Energy Information Administration, EI-53  
Mail Station: BG-076 (Form EIA-412)  
1000 Independence Avenue, SW  
Washington, D.C. 20077-5651

Retain a completed copy of this report for your files. For additional information, write to the above address or call:

Charlene Harris-Russell  
Telephone: (202) 426-1163  
Fax: (202) 426-1311  
E-Mail: [charrisr@eia.doe.gov](mailto:charrisr@eia.doe.gov)

In addition, please mail a copy of the latest annual report and/or the Certified Public Accountant's report.

**IV. WHEN TO SUBMIT**

Submit this report within 4 months following the financial reporting year. All reports for the given calendar year must be submitted on or before April 30.

## GENERAL INSTRUCTIONS

1. Verify all preprinted information; if incorrect, line through the incorrect entry and provide the correct information. Provide any missing information. Typed or legible handwritten entries are acceptable. Electronic filing is preferred.
2. The titles used in this form relate to titles in the Uniform System of Accounts Prescribed for Public Utilities and Licensees. The Uniform System of Accounts are enclosed in parenthesis within the item column for the applicable lines on the Form EIA-412. The use of the Uniform System of Accounts for the reporting of data by municipalities is preferred but not required, subject to the Provisions of the Federal Power Act (18 CFR 101). The publication, "Accounting and Reporting Requirements for Public Utilities and Licensees," may be ordered from the address in Section III under *General Information*.
3. Schedule I: "Electric Utility Balance Sheet", Schedule II: "Electric Utility Income Statement for the Year", Schedule IV: "Electric Utility Plant", and Schedule VII: "Electric Utility Operation and Maintenance Expenses" should reflect only the electric portion of the municipality or Federal entity.
4. Use Part XII, "Footnote Data," to footnote any entry made to Schedules I through XI.
5. Enter amounts in **whole** numbers only.
6. When submitting written entries, indicate negative amounts by enclosing the figures in parentheses ( ).
7. Enter "NA" where the information requested is not applicable to your submission.
9. The following data element relationships should be evaluated:

Schedule IX, Lines 8, 9, 12, . . . Must equal Schedule VIII, Col. b, d Line 31, Col. c

Schedule IX, Lines 19, 20, . . . Must equal Schedule VI, Line 31, Col. c Col. b

10. If all the plants are operated by the electric utility, the following data element relationships should be evaluated for Schedules VI, VIII, and IX:

Item	Instruction (If applicable)
Schedule VII, . . . . . Lines 2, 4, 7, Col. a	Must equal totals of fuel by type of plant as reported on Schedule IX, Line 16
Schedule VII, . . . . . Lines 1, 3, 5, 6, Col. b	Should be equal to or less than the totals of production expenses by type as reported on Schedules X, Lines 15-23 or Schedule XI, Lines 17-22, as applicable
Schedule VII, . . . . . Lines 1, 3, 5, 6, Col. c	Should be equal to or less than the totals of production expenses by type as reported on Schedule X, Lines 24-28 or Schedule XI, Lines 23-27, as applicable
Schedule VII, . . . . . Lines 1, 3, 5, 6, Col. d	Should be equal to or less than the totals of production expenses by type as reported on Schedule X, Line 29 or Schedule XI, Lines 28, as applicable
Schedule IX, Lines 1-5 . . . . .	Should be equal to or less than the total of generation by type as reported on Schedule X, or XI, Line 8 as applicable

However, for plants not operated by the electric utility, submit generation expenses, including fuel expenses, on Schedule VIII and generation by type on Schedule IX.

11. When revisions are requested because of errors, resubmit only those pages that have been changed from the original. The attestation page must also be included with the resubmission.

Item	Instruction
Schedule I, Line 1, Col. b . . . . .	Must equal Schedule IV, Line 14, Col. f
Schedule II, Line 1, Col. b . . . . .	Must include only revenue from sales to ultimate consumers and sales for resale
Schedule II, Line 2, Col. b . . . . .	Must equal Schedule VII, Line 17, Col. b
Schedule II, Line 3, Col. b . . . . .	Must equal Schedule VII, Line 17, Col. c
Schedule II, Line 6, Col. b . . . . .	Must equal Schedule V, Line 3, Col. c
Schedule VII, Line 8, Cols. b, d .	Must equal Schedule VIII, Line 31, Col. g

## **DEFINITIONS**

1. Advances from Municipality - The amount of loans and advances made by the municipality or its other departments to the utility department when such loans and advances are subject to repayment but not subject to current settlement.
2. Advances to Municipality - The amount of loans and advances made by the utility department to the municipality or its other departments when such loans or advances are subject to current settlement.
3. Authorized Cash Distribution to Municipality - The authorized cash distributions to the municipality from the earned surplus of the utility department.
4. Constructive Surplus or Deficit - The amounts representing the exchange of services, supplies, etc., between the utility department and the municipality and its other departments without charge or at a reduced charge. Charges to this account include utility and other services, supplies, etc., furnished by the utility department to the municipality or its other departments without charge, or the amount of the reduction if furnished at a reduced charge. Credits to the account consist of services, supplies, office space, etc., furnished by the municipality to the utility department without charge on the amount of the reduction if furnished at a reduced charge.
5. Electric Plant Acquisition Adjustment - The difference between (a) the cost to the respondent utility of electric plant acquired as an operating unit or system by purchase and (b) the depreciated original cost, estimated if not known, of such property.
6. Extraordinary Income (Deductions) - Those items related to transactions of a nonrecurring nature which are not typical or customary business activities of the utility and which would significantly distort the current year's net income if reported other than as extraordinary items.
7. Federal Electric Utility - A utility that is either owned or financed by the Federal Government.
8. Investment of Municipality - The investment of the municipality in its utility department, when such investment is not subject to cash settlement on demand or at a fixed future time. Include the cost of debt free utility plant constructed or acquired by the municipality and made available for the use of the utility department, cash transferred to the utility department for working capital, and other expenditures of an investment nature.
9. Maximum Generator Nameplate Capacity - The full-load continuous rating of a generator under specified conditions as designated by the manufacturer. Generator nameplate capacity is usually indicated on a nameplate attached physically to the equipment.
10. Megawatt (MW) - One million watts.
11. Megawatthour (MWh) - One million watthours.
12. Municipality - (As defined in section 3, paragraph (7) of the Federal Power Act, P.L. 66-280 as amended) A city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power (41 Stat. 1064; 49 Stat. 838; 16 U.S.C. 796(7)).
13. Payables to Municipality - The amounts payable by the utility department to the municipality or its other departments which are subject to current settlement.
14. Receivables from Municipality - All charges by the utility department against the municipality or its other departments which are subject to current settlement.
15. Retained Earnings - The balance, either debit or credit, of appropriated or unappropriated retained earnings of the utility department arising from earnings.
16. Sales - The amount of megawatthours sold in a given period of time; usually grouped by classes of service such as residential, commercial, industrial, and other.
17. Sales for Resale - A type of wholesale sales covering energy supplied to other electric utilities, cooperatives, municipalities, and Federal and State electric agencies for resale to ultimate consumers.